UNITED NATIONS

A

General Assembly

Distr.
GENERAL

A/46/744
9 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 119

FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Secretary-General

CONTENTS

		Paragraphs	Page
I.	INTRODUCTION	1 - 5	3
II.	STATUS OF ASSESSED CONTRIBUTIONS	6	4
III.	VOLUNTARY CONTRIBUTIONS	7	4
IV.	EXPENDITURES FOR THE PERIOD FROM 9 AUGUST 1988 TO 30 SEPTEMBER 1989	8	4
V.	EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1989 TO 30 SEPTEMBER 1990	9	5
VI.	EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1990 TO 28 FEBRUARY 1991	10	5
VII.	FINANCIAL ADMINISTRATION	11 - 12	5
VIII.	DISPOSITION OF UNIIMOG PROPERTY	13 - 16	6
IX.	STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES	17	6
X.	OBSERVATIONS	18	6
XI.	ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SIXTH SESSION	19	7

CONTENTS (continued)

Page

Annexes

I. Performance report for the period from 1 October 1990 to 28 February 1991 8

II. Supplementary information on the performance report for the period from 1 October 1990 to 28 February 1991 11

III. Supplementary information on the disposition of the property of the United Nations Iran-Iraq Military Observer Group 14

IV. Property of the United Nations Iran-Iraq Military Observer Group sold to the United Nations Iraq-Kuwait Observation Mission 16

V. Disposition of vehicles 18

VI. Resources made available and operating costs for the period 9 August 1988 to 28 February 1991 20

I. INTRODUCTION

1. The United Nations Iran-Iraq Military Observer Group (UNIIMOG) was established by the Security Council in its resolution 619 (1988) of 9 August 1988. Its mandate was extended by subsequent Security Council resolutions, the last of which was resolution 685 (1991) which extended the mandate for a period of one month until 28 February 1991. In paragraph 20 of his report to the Security Council, 1/ the Secretary-General recommended that the Council take no action to extend the mandate of UNIIMOG beyond 28 February 1991. The agreement of the Security Council to this recommendation was confirmed in a letter of 28 February 1991 from the President of the Security Council to the Secretary-General. 2/

2. At its forty-fifth session, the General Assembly adopted resolution 45/245 of 21 December 1990 on the financing of UNIIMOG. At that time the mandate of UNIIMOG had been extended by Security Council resolution 676 (1990) of 28 November 1990 for a two-month period from 1 December 1990 to 31 January 1991. By paragraphs 3, 5 and 7 of resolution 45/245, the General Assembly appropriated, for the maintenance of UNIIMOG, $29,800,000 gross ($29,000,000 net) for the period from 1 April to 30 September 1990, $9,823,000 gross ($9,503,000 net) for the period from 1 October to 30 November 1990 and $7,274,000 gross ($6,946,000 net) for the period from 1 December 1990 to 31 January 1991. By paragraph 10 of the same resolution the Assembly authorized the Secretary-General to enter into commitments for UNIIMOG at a rate not to exceed $3,475,000 gross ($3,269,000 net) per month for the 12-month period from 1 February 1991 to 31 January 1992, subject to the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, should the Security Council decide to continue the Group beyond 31 January 1991. The commitments authorized for UNIIMOG were to be apportioned among Member States in accordance with the terms of paragraphs 11 to 13 of resolution 45/245.

3. By paragraphs 4, 6 and 8 of resolution 45/245, the General Assembly decided that there should be set off against the apportionment of the appropriations among Member States their respective share in the unencumbered balance of $5,000,000 gross for the period from 1 April to 30 September 1990, $9,823,000 gross ($9,503,000 net) for the period from 1 October to 30 November 1990 and $7,274,000 gross ($6,946,000 net) for the period from 1 December 1990 to 31 January 1991.

4. The Security Council, by its resolution 685 (1991) of 31 January 1991, renewed the mandate of UNIIMOG for a period of one month, from 1 to 28 February 1991.

5. In accordance with the procedure stated in Assembly resolution 45/245, the Secretary-General requested and obtained the concurrence of the Advisory Committee on Administrative and Budgetary Questions to enter into commitments in an amount of $2,384,000 gross ($2,178,000 net) for the period from 1 to 28 February 1991 and that this amount be financed from the unencumbered balance remaining from previous appropriations made available to UNIIMOG.

II. STATUS OF ASSESSED CONTRIBUTIONS

6. As at 30 November 1991 assessments totalling $172,924,713 had been apportioned among Member States in respect of UNIIMOG for the period from inception to 30 September 1990. Contributions received for the same period amounted to $171,676,417, representing a shortfall for the period of $1,248,296. As indicated in paragraphs 3 and 5 above, assessments that would have been apportioned among Member States for the period from 1 October 1990 to 28 February 1991 have not been made in light of the decisions of the Assembly and the concurrence of the Advisory Committee that the requirements for the maintenance of UNIIMOG for these five months, $19,481,000 gross ($18,627,000 net) be financed from unencumbered balances, thus in effect crediting Member States with these amounts.

Status of contributions as at 30 November 1991

	9 August 1988-30 November 1991 (United States dollars)
Amount appropriated	196 729 000
Amount authorized	2 384 000
Less: Applied credits	(26 188 287)
Amount apportioned	172 924 713
Payment received	171 676 417
Balance due	1 248 296

III. VOLUNTARY CONTRIBUTIONS

7. The General Assembly, in paragraph 17 of resolution 45/245 of 21 December 1990, invited voluntary contributions to UNIIMOG in cash and in the form of services and supplies acceptable to the Secretary-General. During the financial period from 1 October 1990 to 28 February 1991, the total value of voluntary contributions provided to UNIIMOG as outright grants amounted to $570,866, the equivalent of SwF 725,000. This relates to the provision of two Pilatus aircraft with crew by the Government of Switzerland for which no budgetary provision had been made.

IV. EXPENDITURES FOR THE PERIOD FROM 9 AUGUST 1988 TO 30 SEPTEMBER 1989

8. The performance report covering the period 9 August 1988 to 30 September 1989, which was submitted to the General Assembly at its forty-fourth session (A/44/835, annex I), estimated an unencumbered balance of $18,404,863 gross ($18,338,760 net). The revised unencumbered balance for that period, which takes into account the most up-to-date data recorded in the

UNIIMOG account, amounts to $22,060,175 gross ($21,991,716 net). The increase of $3,655,312 gross ($3,652,956 net) is due to settlement of a claim in respect of services and supplies provided by a Government for less than originally billed.

V. EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1989 TO 30 SEPTEMBER 1990

9. The performance report covering the period 1 October 1989 to 30 September 1990, which was submitted to the General Assembly at its forty-fifth session (A/45/847, annex I), estimated an unencumbered balance of $5,467,000 gross ($6,053,000 net). The revised unencumbered balance for that period, which takes into account the most up-to-date data recorded in the UNIIMOG account amounts to $5,846,925 gross ($6,319,284 net). The increase of $379,925 gross ($266,284 net) in the unencumbered balance is due to the settlement of claims for less than the amount originally estimated.

VI. EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1990 TO 28 FEBRUARY 1991

10. Annex I to the present document sets out by budget line item the apportionment provided in respect of UNIIMOG from 1 October 1990 to 28 February 1991, as well as the actual expenditures and obligations incurred for that period. It will be noted that an unencumbered balance of $988,200 gross ($1,270,900 net) exists in respect of that period, as at 31 October 1991. The main factors that have contributed to the unencumbered balance are set out in the supplementary information provided in annex II.

VII. FINANCIAL ADMINISTRATION

11. The total resources made available to UNIIMOG since its inception and until 28 February 1991 amounted to $213,827,900 gross ($210,509,900 net) and consisted of appropriations ($196,729,000 gross, $193,617,000 net), authorizations ($2,384,000 gross, $2,178,000 net), voluntary contributions in kind ($3,714,900) and voluntary contributions in cash ($11,000,000). Operating costs amounted to $170,217,700 gross ($166,213,100 net) against appropriations and authorizations and $3,714,900 against voluntary contributions in kind. Credits to Member States against their assessed contributions from unencumbered balances amounted to $24,481,000 gross ($23,627,000 net). The current unencumbered balance is $15,414,300 gross ($16,954,900 net). As at 31 October 1991 interest income amounted to $6,947,082, miscellaneous income amounted to $636,711 and sales of equipment amounted to $997,300.

12. Details in respect of the status of all resources made available to UNIIMOG, and for its operation for the period from 9 August 1988 to 28 February 1991, are contained in annex VI.

VIII. DISPOSITION OF UNIIMOG PROPERTY

13. The UNIIMOG-owned equipment acquired for its operation had been obtained through the normal United Nations procurement process or through donations to UNIIMOG as outright grants of voluntary contributions in kind.

14. As a result of the establishment of UNIKOM in the spring of 1991, various items of equipment belonging to UNIIMOG were transferred to the new mission. UNIKOM has been charged the residual value of such equipment. The UNIIMOG account will be credited accordingly. A list of the equipment transferred to date, with residual value of $338,386, is contained in annex IV. The residual value of communications equipment transferred to UNIKOM has been estimated at $1,591,800, however, the list of specific items is still being compiled and will be provided at a later date.

15. All of the 346 vehicles acquired for UNIIMOG have been disposed of. Complete details regarding their disposition are contained in annex V. The total residual value of vehicles amounted to $3,830,974 of which $977,300 has been credited to the UNIIMOG account at this time.

16. The balance of the UNIIMOG property is in the process of being transferred to the Offices of the Secretary-General in Baghdad and Tehran or placed in reserve. Such equipment would include communications equipment, office equipment, office furniture and stores items. As and when such equipment is utilized, appropriate credit will be recorded in the UNIIMOG Special Account. Details of the equipment, the estimated residual value and its disposition will be reported in the final performance report to be submitted to the General Assembly.

IX. STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES

17. A signals unit was provided by the Government of Canada for the period from 9 August to 8 November 1988. An air crew was provided by the Government of New Zealand and military police were provided by the Government of Ireland from inception through January 1991 and February 1991 respectively. Full reimbursement to troop-contributing Governments has been made in accordance with the standard rates of reimbursement.

X. OBSERVATIONS

18. In his report to the current session of the General Assembly on the financial situation of the United Nations (A/46/600/Add.1), the Secretary-General has put forward a recommendation intended to address the financial problems facing the Organization. Among the proposed recommendations is the establishment of a Peace-keeping Reserve Fund of $50 million which is to be used as working capital for new peace-keeping operations. It is proposed, therefore, should the General Assembly approve the recommendation proposed by the Secretary-General in paragraph 46 of his

report on the financial situation of the United Nations for the establishment of the Peace-keeping Reserve Fund, that the additional unutilized balance consisting of unencumbered balance of $15,414,300 gross ($16,954,900 net) and interest and miscellaneous income of $8,581,093, referred to in paragraph 11 above, be transferred to the Reserve Fund.

XI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SIXTH SESSION

19. The action to be taken by the General Assembly at its forty-sixth session in connection with past and future financing of UNIIMOG is as follows:

(a) Appropriation of the amount of $2,384,000 gross ($2,178,000 net) authorized and apportioned in accordance with paragraphs 11 to 13 of its resolution 45/245 for the period 1 to 28 February 1991 and the crediting of these same amounts from the unencumbered balance to Member States against their assessments;

(b) A decision on the disposition of the remaining UNIIMOG property in the manner set out in paragraph 16 above;

(c) A decision on the disposition of the unencumbered and unutilized balances in the UNIIMOG Special Account, taking into consideration the outstanding assessed contributions. It is recommended that this balance be retained in the Special Account until such time as the General Assembly reaches a decision regarding the proposed Peace-keeping Reserve Fund.

Notes

1/ S/22263.

2/ S/22280.

ANNEX I

Performance report for the period from 1 October 1990 to 28 February 1991

Summary statement

(In thousands of United States dollars)

		Revised apportionment	Expenditures	Savings (over-runs)
1.	Military personnel costs			
	(a) Military observers mission subsistence allowance	4 830.6	4 092.1	738.5
	(b) Other military mission subsistence allowance	1 236.5	961.6	274.9
	(c) Military travel	883.0	1 059.7	(176.7)
	Total, line 1	6 950.1	6 113.4	836.7
2.	Civilian staff costs			
	(a) International staff	1 723.4	2 230.0	(506.6)
	(b) Local staff	1 048.6	1 081.7	(33.1)
	(c) Common staff costs	1 801.3	2 122.5	(321.2)
	(d) Mission subsistence allowance	2 473.4	2 372.4	101.0
	(e) Official travel	30.0	61.7	(31.7)
	Total, line 2	7 076.7	7 868.3	(791.6)
3.	Premises			
	(a) Repair and alteration	52.5	17.8	34.7
	(b) Utilities	25.5	17.2	8.3
	Total, line 3	78.0	35.0	43.0
4.	Rental of aircraft	2 338.5	1 460.0	878.5
5.	Communications			
	(a) Via satellite	42.5	16.2	26.3
	(b) Rental of satellite transponder	75.0	103.5	(28.5)
	(c) Telephone	250.0	313.9	(63.9)
	(d) Pouch	20.0	25.8	(5.8)

/...

		Revised apportionment	Expenditures	Savings (over-runs)
(e)	Electrical supplies	15.5	0.1	15.4
(f)	Communication supplies	66.0	18.6	47.4
(g)	Communication equipment	29.0	16.4	12.6
	Total, line 5	498.0	494.5	3.5
6.	Other equipment			
(a)	Maintenance and spare parts	67.5	25.1	42.4
(b)	Office furniture and equipment	61.0	3.2	57.8
(c)	Miscellaneous equipment	7.5	6.8	0.7
	Total, line 6	136.0	35.1	100.9
7.	Transport			
(a)	Spare parts and commercial repair	59.0	90.9	(31.9)
(b)	Petrol, oil and lubricants	144.5	33.6	110.9
(c)	Insurance	27.5	12.7	14.8
(d)	Workshop equipment	29.5	1.0	28.5
	Total, line 7	260.5	138.2	122.3
8.	Supplies and services			
(a)	Hospitality	5.0	0.8	4.2
(b)	Contractual services	35.0	23.9	11.1
(c)	Medical treatment	13.0	14.5	(1.5)
(d)	Miscellaneous claims and services	21.5	28.9	(7.4)
(e)	Stationery and office supplies	38.5	1.0	37.5
(f)	Sanitation and cleaning materials	6.5	(0.1)	6.6
(g)	Subscriptions	7.5	5.7	1.8
(h)	Medical supplies	10.5	4.7	5.8
(i)	Clothing and uniforms	8.0	39.7	(31.7)
(j)	Miscellaneous supplies	5.0	-	5.0
(k)	Quartermaster and general stores	34.0	20.0	14.0
	Total, line 8	184.5	139.1	45.4

		Revised apportionment	Expenditures	Savings (over-runs)
9.	Freight and cartage	80.5	67.2	13.3
10.	Death and disability awards	142.0	142.0	-
11.	Standard troop cost reimbursement	179.3	162.0	17.3
12.	Usage factor	12.1	10.5	1.6
13.	Support account for peace-keeping operations	591.8	591.8	-
14.	Integrated Management Information System	99.0	99.0	-
15.	Staff assessment	854.0	1 136.7	(282.7)
	Total, lines 1-15	19 481.0	18 492.8	988.2
16.	Income from staff assessment	(854.0)	(1 136.7)	282.7
	Net total	18 627.0	17 356.1	1 270.9

ANNEX II

Supplementary information on the performance report for the period from 1 October 1990 to 28 February 1991

1. Military personnel costs

(a) Military observers $738 500

1. The number of military observers serving with UNIIMOG was reduced each of the three times the mandate was renewed by the Security Council during the period from 1 October 1990 to 28 February 1991. In addition, the military observers being repatriated departed the mission area sooner than anticipated resulting in savings for mission subsistence allowance.

(b) Other military personnel $274 900

2. Savings for mission subsistence allowance in respect of the other military personnel were due to the departure of the air contingent at the beginning of January rather than at the end of January and to the rotation of fewer troops.

(c) Military travel ($176 700)

3. Requirements for the repatriation travel of all military personnel had not been provided for in the original estimates.

2. Civilian staff costs ($791 600)

4. Over-expenditure under this heading resulted from additional costs for international staff ($506,600) and local staff ($33,100) who remained beyond the expiration date of the mandate period to close down operations. Additional common staff costs were incurred for the extensions of international and local staff and for such separation costs as commutation of annual leave for locally recruited staff and repatriation travel of internationally recruited staff ($321,200). Additional funds were also required for official travel ($31,700). Over-expenditure for these items was partially offset by savings for mission subsistence allowance ($101,000).

3. Rental and maintenance of premises $43 000

5. Savings under this heading resulted from lower than anticipated expenditures for alteration and repair of premises ($34,700) and utilities ($8,300).

4. Rental of aircraft $878 500

6. Savings under this heading resulted from fewer hours being flown by the helicopters and fixed-wing aircraft and less consumption of aviation fuel.

5. Communications $3 500

7. Savings for communication via satellite ($26,300), electrical supplies ($15,400), communication supplies ($47,400) and communication equipment ($12,600) were offset by the need for additional funds for the rental of the satellite transponder ($28,500), telephone ($63,900) and pouch expenditures ($5,800).

6. Other equipment $100 900

8. Savings resulted from lower than anticipated expenditures for maintenance and spare parts ($42,400), office equipment ($57,800) and miscellaneous equipment ($700).

7. Transport Operations $122 300

9. Savings for petrol, oil and lubricants ($110,900), vehicle insurance ($14,800) and workshop equipment ($28,500) were partially offset by over-expenditures for vehicle spare parts and commercial repair ($31,900).

8. Supplies and services $45 400

10. Savings of $86,000 resulted under hospitality ($4,200), contractual services ($11,100), stationery and office supplies ($37,500), sanitation materials ($6,600), subscriptions ($1,800), medical supplies ($5,800), miscellaneous supplies ($5,000) and quartermaster ($14,000). These savings were partially offset by additional requirements of $40,600 for medical treatment ($1,500), miscellaneous claims and services ($7,400), and clothing and uniforms ($31,700).

9. Freight and cartage $13 300

11. Savings under this component amounted to $13,300.

10. Death and disability awards

12. The amount authorized has been obligated to provide for reimbursement of claims for death, disability or injury.

11. Standard troop costs reimbursement $17 300

13. Savings under this heading resulted from the departure of the air unit earlier than had been anticipated.

12. Usage factor for personal clothing and equipment $1 600

14. Savings under this heading resulted from the early departure of the air unit.

13. Support account for peace-keeping operations -

15. The amount authorized has been transferred to the Support account for peace-keeping operations.

14. Integrated Management Information System -

16. The amount authorized has been transferred to the Integrated Management Information System account.

15. Staff assessment ($282 700)

17. Over-expenditure under this heading was due to the additional expenses incurred for the extension of international and local staff who were needed beyond February 1991 to close down operations.

16. Income from staff assessment $282 700

18. This amount is derived from item 15 above.

ANNEX III

Supplementary information on the disposition of the property of the United Nations Iran-Iraq Military Observer Group

1. The schedule of ex-UNIIMOG property sold to United Nations agencies presented in the present report (annex IV and annex V) shows the initial inventory value of the property as well as a residual value at the time of disposition. The residual values have been established through the application of general depreciation scales which ranged between 30 and 50 per cent, depending on the category of property or equipment. The rationale used in developing the depreciation scales is presented below.

(a) Items subject to 30 per cent depreciation

Applicable to:

Office furniture

2. The depreciation factor for office furniture is deduced from the market value at the conclusion of the mission, after taking into account the wear and tear to which it was subject.

(b) Items subject to 40 per cent depreciation

Applicable to:

Moveable accommodation structures

3. The depreciation factor is deduced from the suggested residual market value, taking into account the need for refurbishing after hard use.

(c) Items subject to 50 per cent depreciation

Applicable to:

Office equipment, miscellaneous equipment;
Maintenance equipment, tools;
Computers;
Observation equipment

4. The above items of equipment were subject to hard, continual usage and the 50 per cent rate is a realistic overall indication of residual value.

(d) Motor vehicles

5. Vehicles were depreciated according to a sliding scale, depending on mileage run, as follows:

Up to 20,000 km - 20 per cent

20,000 to 40,000 km - 30 per cent

40,000 to 80,000 km - 40 per cent

Over 80,000 km - 50 per cent

6. Vehicles were new when put into service with UNIIMOG. The scale of depreciation was arrived at from an assessment of the condition of the vehicles after the wear and tear of use with UNIIMOG.

ANNEX IV

Property of the United Nations Iran-Iraq Military Observer Group sold to the United Nations Iraq-Kuwait Observation Mission

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
1. Accommodation structures			
(a) Building, rubber	4	91 264	54 758
2. Office furniture			
(a) Bookcase	28	2 989	2 092
(b) Filing cabinet	41	6 273	4 391
(c) Chair	15	2 418	1 693
(d) Desk	24	8 193	5 735
(e) Safe	6	1 566	1 096
Subtotal		21 439	15 007
3. Office equipment			
(a) Typewriter	49	17 126	8 564
(b) Paper shredder	5	750	373
(c) Camera, still	6	4 050	2 025
(d) Calculator	28	3 469	1 735
(e) Punch clock	2	1 346	673
(f) Copier	10	28 459	14 230
Subtotal		55 200	27 600
4. EDP equipment			
(a) Computer	9	19 521	9 760
(b) Microcomputer	28	50 400	25 200
(c) Printer	4	2 697	1 349
(d) Word-processor	1	1 648	824
Subtotal		74 266	37 133
5. Observation equipment			
(a) Binocular, field	275	53 625	26 813
(b) Night vision LUNOS	16	150 000	75 000
(c) Long range NOD	2	19 600	9 800
(d) Passive night vision	6	42 450	21 225
Subtotal		265 675	132 838

/...

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
6. Miscellaneous equipment			
(a) Air conditioner	8	2 376	1 188
(b) Refrigerator	1	500	250
(c) Television	4	2 464	1 232
(d) Video cassette recorder	8	5 128	2 564
Subtotal		10 468	5 234
7. Maintenance equipment			
(a) Air compressor	5	10 321	5 160
(b) Anvil, blacksmith	1	107	53
(c) Battery charger	5	2 986	1 493
(d) Bench, workshop	2	534	267
(e) Blind riveter	2	1 010	505
(f) Body repair	6	3 005	1 502
(g) Car air-conditioning repair kit	1	2 670	1 335
(h) Car lift	6	20 124	10 062
(i) Car starting/changing system	1	125	62
(j) Cutting machine	1	267	133
(k) Drill	21	11 795	5 897
(l) Grinder	11	2 882	1 441
(m) Heater, portable	4	5 000	2 500
(n) Jack, hydraulic	14	9 618	4 809
(o) Laminating machine	1	235	117
(p) Oil pump, mechanical	8	4 872	2 437
(q) Oxygen/acetylene set	5	4 450	2 225
(r) Roller tool case	5	2 670	1 335
(s) Steam cleaner	6	14 166	7 084
(t) Torque meter	3	2 130	1 065
(u) Tire changer	5	8 275	4 138
(v) Vacuum cleaner	17	2 265	1 133
(w) Various tools		10 117	5 059
(x) Welding machine	6	4 056	2 028
(y) Wheel alignment gauge	1	3 380	1 690
(z) Wheel balancer	1	4 572	2 286
Subtotal		131 632	65 816
TOTAL		649 944	338 386

ANNEX V

Disposition of vehicles

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
I. Vehicles sold to:			
1. United Nations Iraq-Kuwait Observation Mission			
(a) Sedan, light	23	266 478	180 742
(b) Sedan, medium	7	115 685	84 212
(c) Jeep, commercial	124	1 928 701	1 228 095
(d) Minibus	17	221 641	141 955
(e) Bus, medium	9	208 535	164 470
(f) Delivery van	9	104 299	69 028
(g) Truck	3	64 212	44 948
(h) Truck, with crane	1	44 178	26 507
(i) Forklift	1	27 280	21 824
Subtotal	194	2 981 009	1 961 781
2. Office of the Secretary-General in Baghdad			
(a) Sedan, light	3	34 758	22 014
(b) Sedan, medium	1	16 799	13 439
(c) Jeep, commercial	2	32 694	19 616
Subtotal	6	84 251	55 069
3. Office of the Secretary-General in Tehran			
(a) Sedan, medium	4	64 652	48 488
(b) Jeep, commercial	3	39 415	31 532
(c) Minibus	1	12 743	8 920
Subtotal	8	116 810	88 940
4. Iraq Relief Coordination Unit			
(a) Sedan, medium	1	16 163	12 930
(b) Jeep, commercial	18	294 246	201 069
Subtotal	19	310 409	213 999

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
5. United Nations Children's Fund			
(a) Jeep, commercial	1	12 500	10 000
6. Field Operations Unit, Baghdad			
(a) Sedan, light	2	23 172	15 062
(b) Sedan, medium	1	16 799	13 439
(c) Jeep, commercial	1	16 347	9 808
(d) Minibus	2	26 488	15 892
(e) Bus, medium	1	23 581	18 865
(f) Delivery van	1	13 244	7 946
(g) Truck	1	23 000	16 100
(h) Truck, with crane	1	46 000	36 800
(i) Forklift	1	27 588	13 794
Subtotal	11	216 219	147 706
7. United Nations High Commissioner for Refugees			
(a) Jeep, commercial	20	240 000	192 000
Total I	259	3 961 198	2 669 495
II. Vehicles sold to:			
1. Government of Iran			
(a) Jeep, commercial	79		948 000
(b) Spare parts for above			49 300
Subtotal	79		997 300
2. A private individual			
(a) Jeep, commercial	5		164 179
Total II	84		1 161 479
III. Vehicles written off:			
(a) Jeep, commercial	3		

ANNEX VI

Resources made available and operating costs for the period
9 August 1988 to 28 February 1991

Reference		United States dollars Gross	Net
1.	RESOURCES		
	(a) Appropriations		
	9 August 1988-8 February 1989	35 700 000	35 000 000
	9 August 1988-8 February 1989	18 300 000	18 500 000
	9 February-30 September 1989	61 678 175	60 929 016
	1 October 1989-31 March 1990	34 153 825	33 738 984
	1 April-30 September 1990	29 800 000	29 000 000
	1 October-30 November 1990	9 823 000	9 503 000
	1 December 1990-31 January 1991	7 274 000	6 946 000
	(b) Authorizations		
	1-28 February 1991	2 384 000	2 178 000
	(c) Voluntary contributions in kind a/	3 714 900	3 714 900
	Subtotal	202 827 900	199 509 900
	(d) Voluntary contributions in cash	11 000 000	11 000 000
	Total resources	213 827 900	210 509 900
2.	OPERATING COSTS		
	(a) Appropriations/authorizations		
	9 August 1988-30 September 1989	93 618 000	92 437 300
	1 October 1989-30 September 1990	58 106 900	56 419 700
	1 October 1990-28 February 1991	18 492 800	17 356 100
	Subtotal	170 217 700	166 213 100
	(b) Voluntary contributions in kind	3 714 900	3 714 900
	Total operating costs	173 932 600	169 928 000

/...

Reference	United States dollars Gross	Net
3. CREDITS TO MEMBER STATES		
1 April 1990-30 September 1990	5 000 000	5 000 000
1 October 1990-30 November 1990	9 823 000	9 503 000
1 December 1990-31 January 1991	7 274 000	6 946 000
1-28 February 1991	2 384 000	2 178 000
Total credits	24 481 000	23 627 000
4. UNENCUMBERED BALANCE	15 414 300	16 954 900
5. INTEREST AND MISCELLANEOUS INCOME THROUGH 31 OCTOBER 1991		
Interest income	6 947 082	6 947 082
Miscellaneous income	636 711	636 711
Sales of equipment	997 300	997 300
Total interest and miscellaneous income	8 581 093	8 581 093

a/ Excludes voluntary contributions in kind for which no budgetary provision was made.

UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/46/745
10 December 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda item 122

FINANCING OF THE UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Report of the Secretary-General

CONTENTS

		Paragraphs	Page
I.	INTRODUCTION	1 - 5	3
II.	STATUS OF ASSESSED CONTRIBUTIONS	6	3
III.	VOLUNTARY CONTRIBUTIONS	7	4
IV.	EXPENDITURE FOR THE PERIOD FROM 7 NOVEMBER 1989 TO 7 NOVEMBER 1990	8	4
V.	PERFORMANCE REPORT FOR THE PERIOD FROM 7 NOVEMBER 1990 TO 7 MAY 1991	9	5
VI.	PERFORMANCE REPORT FOR THE PERIOD FROM 7 MAY TO 7 NOVEMBER 1991	10	5
VII.	COST ESTIMATES FOR THE PERIOD FROM 7 NOVEMBER 1991 TO 30 APRIL 1992 AND FOR THE 12-MONTH PERIOD BEGINNING 1 MAY 1992	11 - 12	5
VIII.	FINANCIAL ADMINISTRATION	13 - 15	6
IX.	STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES	16	7

CONTENTS (continued)

		Paragraphs	Page
X.	OBSERVATIONS	17 - 19	7
XI.	ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SIXTH SESSION	20	8

ANNEXES

I.	Performance report for the period from 7 November 1990 to 7 May 1991: Summary statement	9
II.	Supplementary information on the performance report for the period from 7 November 1990 to 7 May 1991	12
III.	Performance report for the period from 7 May to 7 November 1991: Summary statement	15
IV.	Supplementary information on the performance report for the period from 7 May to 7 November 1991	19
V.	Distribution of civilian and military personnel and of transportation equipment by geographical location as at 1 October 1991	22
VI.	Cost estimates for the period from 7 November 1991 to 30 April 1992 and for the 12-month period beginning 1 May 1992: Summary statement	23
VII.	Supplementary information on the cost estimates for the period from 7 November 1991 to 30 April 1992	27
VIII.	Supplementary information on the cost estimates for the 12-month period from 1 May 1992 to 30 April 1993	43
IX.	A. Summary of resources made available and operating costs for mandate periods ending 7 November 1991, as at 30 November 1991	44
	B. Projected cash position for mandate periods ending 7 November 1991 as at 30 November 1991	45
X.	Staffing table	46
XI.	Civilian staff and related costs	47

I. INTRODUCTION

1. The United Nations Observer Group in Central America (ONUCA) was established by the Security Council, in accordance with its resolution 644 (1989) of 7 November 1989, for an initial period of six months and has been extended by subsequent resolutions of the Council, the latest of which was resolution 719 (1991) of 6 November 1991.

2. At its forty-fifth session, the General Assembly adopted resolution 45/247 of 21 December 1990 on the financing of ONUCA. At that time, the mandate of ONUCA had been renewed by the Security Council until 7 May 1991 (Security Council resolution 675 (1990) of 5 November 1990). In paragraph 5 of resolution 45/247 the Assembly appropriated an amount of $19,410,200 gross ($18,818,600 net) for the operation of ONUCA from 7 November 1990 to 7 May 1991. In addition, in accordance with paragraph 7 of the same resolution, credits totalling $1,718,000 have been given to Member States against their assessments for the mandate period.

3. By paragraph 9 of the same resolution, the Assembly authorized the Secretary-General to enter into commitments for the Group at a rate not to exceed $2,730,000 gross ($2,633,000 net) per month, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, for the period from 7 May to 7 November 1991, should the Security Council decide to renew the mandate of the Group beyond 7 May 1991.

4. On 6 May 1991, the Security Council, by its resolution 691 (1991), extended the mandate of ONUCA for a period of six months from 7 May to 7 November 1991. In accordance with the procedure set out in Assembly resolution 45/247, the Advisory Committee concurred with a request of the Secretary-General on 6 June 1991 for the entering into commitments of $14,400,400 gross ($13,898,800 net) for the mandate period from 7 May to 7 November 1991. In addition, the Advisory Committee recommended that $5,400,400 gross ($5,398,800 net) be credited to the assessments of Member States in respect of the mandate period from 7 May to 7 November 1991. The recommendation of the Advisory Committee has been implemented.

5. On 6 November 1991, the Security Council, by its resolution 719 (1991), extended the mandate of ONUCA for a further period of five months and 23 days from 7 November 1991 to 30 April 1992.

II. STATUS OF ASSESSED CONTRIBUTIONS

6. As at 30 November 1991, assessments totalling $82.8 million had been apportioned among Member States in respect of ONUCA for the period from inception to 7 November 1991. Of this amount, contributions totalling $74 million had been received. This has resulted in unpaid assessed contributions of approximately $8.8 million, as shown below.

Status of contributions as at 30 November 1991

(In thousands of United States dollars rounded)

		7 November 1989-7 November 1991
1.	Amount appropriated	87 354.8
2.	Additional commitment authority	14 400.4
3.	Less: Applied credits	(18 914.1)
4.	Amount apportioned	82 841.1
5.	Payments received	74 071.6
6.	Balance due	8 769.5

III. VOLUNTARY CONTRIBUTIONS

7. The General Assembly, in paragraph 13 of resolution 45/247, invited Member States to make voluntary contributions to ONUCA both in cash and in the form of services and supplies acceptable to the Secretary-General. For the periods under review, the Government of Germany has continued to provide the service of a fixed-wing aircraft with a crew of four at the disposal of ONUCA's Chief Military Observer. The estimated value of the voluntary contribution has not been determined to date. In addition, the Swiss Government has continued to make available air ambulance service for the repatriation of those wounded or taken ill in the performance of their duties, as and when required. On 21 November 1990, this service was utilized by ONUCA to evacuate a naval officer, wounded from an accident, from San Jose, Costa Rica to San Antonio, Texas, United States of America, for treatment. The value of this ambulance service has not been determined to date. The voluntary contributions in kind provided by both the German and Swiss Governments were not budgeted for.

IV. EXPENDITURE FOR THE PERIOD FROM 7 NOVEMBER 1989 TO 7 NOVEMBER 1990

8. The Secretary-General, in his budget performance report on the operation of ONUCA for the mandate periods from 7 November 1989 to 7 May 1990 and from 7 May to 7 November 1990 (A/45/833, annexes I and III), reported a combined unencumbered balance of $17,252,100 gross ($16,774,600 net) from the resources provided for ONUCA. As at 30 November 1991, this unencumbered balance had been increased by $527,300 gross ($561,100 net) to $17,779,400 gross ($17,335,700 net) for the same periods. The main factors that have contributed to the increase were the liquidation of obligations related to the travel costs of military observers, the hiring of vehicles during the first mandate period and the reimbursement of helicopter operation cost to the Government of Canada during the second mandate period.

V. PERFORMANCE REPORT FOR THE PERIOD FROM 7 NOVEMBER 1990 TO 7 MAY 1991

9. Annex I sets out by budget-line item the initial cost estimate of ONUCA for the mandate period from 7 November 1990 to 7 May 1991, as well as the recorded expenditure for that period. As indicated in annex I, there is an estimated unencumbered balance of $1,965,000 gross ($1,916,100 net). Supplementary information providing a detailed description of the expenditure under each line item is provided in annex II.

VI. PERFORMANCE REPORT FOR THE PERIOD FROM 7 MAY TO 7 NOVEMBER 1991

10. Annex III sets out by budget-line item the authorized commitment provided to ONUCA for the mandate period from 7 May to 7 November 1991 and the projected expenditure. It is noted that as at 30 November 1991, an unencumbered balance of $211,800 gross ($196,500 net) is projected in respect of this mandate period. Supplementary information providing a detailed description of the expenditure under each line item is provided in annex IV. Information on the configuration of the operation by organizational unit and geographical location is provided in annex V with an indication of the distribution of civilian and military personnel and transportation equipment.

VII. COST ESTIMATES FOR THE PERIOD FROM 7 NOVEMBER 1991 TO 30 APRIL 1992 AND FOR THE 12-MONTH PERIOD BEGINNING 1 MAY 1992

11. The cost estimates for the mandate period from 7 November 1991 to 30 April 1992 amount to $13,082,100 gross ($12,673,400 net) and are presented in annex VI, with supplementary information thereon in annex VII.

12. The current mandate of ONUCA expires on 30 April 1992. Should the Security Council decide to renew the mandate beyond that date, and assuming continuance of its existing responsibilities, the Secretary-General estimates the costs of ONUCA to be $2,267,700 gross ($2,196,700 net) per month from 1 May 1992 to 30 April 1993. Appropriation and/or authorization to enter into commitments for ONUCA and apportionment thereof would be required for the period beyond 30 April 1992. Accordingly, in the event that the Security Council decides to renew the mandate of ONUCA beyond 30 April 1992, the Secretary-General requests the General Assembly, at its present session, to make appropriate provision for the maintenance of ONUCA for the period beyond 30 April 1992. A summary of the cost estimates for ONUCA for the period from 1 May 1992 to 30 April 1993 is also presented in annex VI, and supplementary information thereon is provided in annex VIII.

VIII. FINANCIAL ADMINISTRATION

13. In its resolution 45/265 of 17 May 1991, the General Assembly approved, in the case of the United Nations Transition Assistance Group (UNTAG), special arrangements regarding the application of regulations 4.3 and 4.4 of article IV of the Financial Regulations of the United Nations. In that resolution, the Assembly extended to UNTAG the special arrangements that had been accorded to the United Nations Emergency Force and the United Nations Disengagement Observer Force (UNEF/UNDOF) in resolution 33/13 F of 14 December 1978, to the United Nations Interim Force in Lebanon (UNIFIL) in resolution 34/9 C of 17 December 1979 and to the United Nations Iran-Iraq Military Observer Group (UNIIMOG) in resolution 45/245 of 21 December 1990. In his report to the General Assembly at its thirty-third session (A/C.5/33/45) on UNEF/UNDOF, the Secretary-General had indicated, inter alia, that the amounts owed to troop-contributing Governments could not be paid in the time-frame envisaged under financial regulation 4.3. That situation continues to be experienced in peace-keeping operations and in the case of ONUCA is of particular relevance to amounts relating to travel of military observers and reimbursement for naval operations and death and disability. The accounts of ONUCA are currently maintained for the mandate periods for which separate appropriations have been provided.

14. Under the approved special arrangements, appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as follows:

(a) At the end of the 12-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursements rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

(b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the 12-month period provided for in regulation 4.3;

(ii) Claims received during this four-year period shall be treated as provided under (a) above, if appropriate;

(iii) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

15. It is proposed that the standing decision, as contained in the annex to General Assembly resolution 45/265 and restated in paragraph 14 above, be extended and applied to ONUCA.

IX. STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES

16. A squadron of four fast patrol boats with 32 naval officers is provided by the Government of Argentina to ONUCA. Full reimbursement in accordance with the standard rates of reimbursement has been made on a current basis to the Government.

X. OBSERVATIONS

17. The Secretary-General, in paragraph 19 of his previous report to the General Assembly (A/45/833), recommended that no action be taken in respect of the projected unencumbered balance of $7,032,900 gross ($6,824,900 net) realized from the resources provided to ONUCA since its inception after taking into consideration credits of $10,219,300 gross ($9,989,800 net) already given at that time to Member States against their assessments in respect of the mandate period from 7 May to 7 November 1990, in light of the $5,107,000 outstanding assessed contributions. This recommendation was not accepted. The Assembly instead decided that an additional amount of $1,718,000 from the unencumbered balance should be credited against Member States assessed contributions for the period from 7 November 1990 to 7 May 1991 inclusive. The Advisory Committee in its concurrence with the request of the Secretary-General for the entering into commitments of $14,400,400 gross ($13,898,800 net) for the operation of ONUCA in respect of the mandate period from 7 May to 7 November 1991, also recommended that part of the unencumbered balance amounting to $5,400,400 gross ($5,398,800 net) from the resources provided to ONUCA since its inception through 7 May 1991 should be credited to Member States against their assessed contributions for the mandate period from 7 May to 7 November 1991.

18. As indicated in paragraph 6 above, as at 30 November 1991, the outstanding assessed contributions to ONUCA, for the period from its inception to 7 November 1991, has now grown to $8,769,500. Based on the recorded and projected expenditures for the period from inception to 7 November 1991, it is currently estimated that there will be a deficit in the ONUCA Special Account of some $4,109,000 unless outstanding contributions are received before 7 November 1991. Details of the projected deficit are shown in annex IX.B.

19. On 23 October 1991, as a result of an operating cash deficit in the ONUCA Special Account, the Controller had to authorize a loan of up to $7.5 million from the UNIIMOG Special Account to meet the requirements of ONUCA until additional assessed contributions were received. Loans totalling $2,700,000 were made to ONUCA on the basis of that authorization. In light of the above and of the continued precariousness of the situation in the ONUCA Special Account, the Secretary-General recommends that no action be taken at this time in connection with the projected net unencumbered balance of $2,188,700 (see annex IX.A., item IV) as well as the interest and miscellaneous income of $1,778,500 (see annex IX.B., item I (b)) and that these amounts be retained in the ONUCA special account pending the receipt of the outstanding assessed contributions. Furthermore, the Secretary-General appeals to all Member States to pay their assessments in full and on time.

XI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SIXTH SESSION

20. The actions that would appear to be required in connection with the past and future financing of ONUCA are as follows:

(a) The appropriation of the amount of $14,400,400 gross ($13,898,800 net) authorized and apportioned in paragraph 9 of General Assembly resolution 45/247 for the period from 7 May to 7 November 1991 and to offset the amount of $5,400,400 gross ($5,398,800 net) as credits to Member States against their assessments;

(b) The appropriation of the amount of $13,082,100 gross ($12,673,400 net) for the mandate period from 7 November 1991 to 30 April 1992 and for the apportionment of these amounts among Member States;

(c) With regards to the period after 30 April 1992, provision, by means of appropriation and/or commitment authorization, as appropriate, for the maintenance of ONUCA at a monthly rate of $2,267,700 gross ($2,196,700 net) and for the apportionment of such amounts, should the Security Council decide to renew the mandate of ONUCA beyond that date;

(d) A decision to retain the unencumbered balance of appropriations/authorization and interest and miscellaneous income in the ONUCA Special Account in light of the outstanding assessed contributions;

(e) A decision that the special arrangements as regards article IV of the Financial Regulations, as detailed in paragraph 14 above, be applied to ONUCA.

ANNEX I

United Nations Observer Group in Central America

Performance report for the period from 7 November 1990 to 7 May 1991

Summary statement

(In thousands of United States dollars)

	Apportionment	Expenditure	Savings/ (overruns)
1. Military personnel costs			
(a) Military observers			
Subsistence allowance	2 477.0	2 267.7	209.3
Rotation/travel costs	606.0	375.4	230.6
Clothing and equipment allowance	15.8	15.6	0.2
	3 098.8	2 658.7	440.1
(b) Other military personnel			
Standard troop costs reimbursement	408.3	354.8	53.5
Subsistence allowance	694.2	697.4	(3.2)
Rotation/travel costs	246.0	129.7	116.3
	1 348.5	1 181.9	166.6
2. Civilian personnel costs			
(a) Medical and aircraft personnel			
Subsistence allowance	186.7	148.0	38.7
Rotation/travel costs	64.0	4.3	59.7
Clothing and equipment allowance	1.4	1.4	-
	252.1	153.7	98.4
(b) International and local staff			
International staff salaries	1 727.4	1 335.8	391.6
Locally recruited staff salaries	335.0	261.7	73.3
Common staff costs	960.4	1 198.3	(237.9)
Mission subsistence allowance	994.2	883.9	110.3
Representation allowance	0.6	0.6	-
Official travel	25.0	17.3	7.7
	4 042.6	3 697.6	345.0

	Apportionment	Expenditure	Savings/ (overruns)
3. Premises/accommodation			
Acquisition, construction and renovation	110.0	95.2	14.8
Rental and maintenance	308.0	217.0	91.0
Utilities	25.0	19.4	5.6
	443.0	331.6	111.4
4. Acquisition, operation and maintenance of marine vessels			
Reimbursement for operation	576.0	563.7	12.3
Fuel	280.0	103.3	176.7
Insurance	7.0	9.1	(2.1)
	863.0	676.1	186.9
5. Rental, operation and maintenance of aircraft			
(a) Fixed-wing			
Fuel	105.0	94.5	10.5
Ground handling charges	75.0	45.1	29.9
	180.0	139.6	40.4
(b) Helicopter			
Reimbursement for operation	6 348.0	5 995.9	352.1
Fuel	266.0	368.9	(102.9)
Ground handling charges	27.0	4.7	22.3
Insurance	4.0	-	4.0
	6 645.0	6 369.5	275.5
6. Purchase of transportation equipment			
Vehicle spare parts	185.0	156.7	28.3
Petrol, oil and lubricants	220.0	124.0	96.0
Vehicle workshop equipment and commercial repairs	25.0	0.5	24.5
Vehicle insurance	11.0	25.8	(14.8)
	441.0	307.0	134.0

		Apportionment	Expenditure	Savings/ (overruns)
7.	Communications			
	Communications equipment and spares	200.0	174.4	25.6
	Maintenance and workshop equipment	8.0	1.4	6.6
	Electrical supplies	25.0	21.1	3.9
	Telephone, telex, facsimile, pouch, postage and box rentals	200.0	242.0	(42.0)
		433.0	438.9	(5.9)
8.	Purchase of other equipment			
	Spare parts and maintenance of other equipment	28.0	18.2	9.8
	Office furniture and equipment	15.0	38.8	(23.8)
	Other equipment	8.0	23.4	(15.4)
		51.0	80.4	(29.4)
9.	Supplies and services			
	External audit	6.0	6.0	-
	Official hospitality	3.0	3.8	(0.8)
	Contractual services	80.0	48.9	31.1
	Medical services and examinations	30.0	14.9	15.1
	Miscellaneous claims and adjustments	5.0	1.3	3.7
	Miscellaneous supplies	8.0	-	8.0
	Medical supplies and equipment	49.0	13.2	35.8
	Stationery and office supplies	75.0	70.3	4.7
	Subscriptions	8.0	6.2	1.8
	Miscellaneous services	15.0	16.2	(1.2)
	Uniform, clothing and accoutrement	30.0	5.3	24.7
	Quartermaster and general stores	90.0	30.1	59.9
		399.0	216.2	182.8
10.	Freight and cartage	40.0	69.7	(29.7)
11.	Death and disability awards	150.0	150.0	-
12.	Support for peace-keeping operation	343.6	343.6	-
13.	Integrated Management Information Service	88.0	88.0	-
14.	Staff assessment	591.6	542.7	48.9
	Total, lines 1-13	19 410.2	17 445.2	1 965.0
15.	Income from staff assessment	(591.6)	(542.7)	(48.9)
	Net expenditure	18 818.6	16 902.5	1 916.1

ANNEX II

United Nations Observer Group in Central America

Supplementary information on the performance report for the period from 7 November 1990 to 7 May 1991

	Savings/ (overruns) $
1. Military personnel costs	
(a) Military observers	440 100

An average of 156 military observers were deployed in the mission area as compared to the budgeted strength of 158 for the period from 15 December 1990 to 7 May 1991. In addition, a total of 226 actual repatriation/rotation travel was undertaken against the provision for 306 repatriation/rotation travel. This resulted in savings from subsistence allowance ($209,300); clothing and equipment allowance ($200) and rotation/travel costs ($230,600).

(b) Other military personnel	166 600

The repatriation of the 130 helicopter personnel scheduled to depart on 16 December 1990 in one phase actually departed in various phases (from 4 December 1990 to 25 January 1991), in addition, rotation travel of the 29 naval personnel was done via chartered military aircraft, instead of commercial flight and resulted in savings of $169,800 under standard troop costs reimbursement ($53,500) and rotation/travel costs ($116,300). The savings were partly offset by additional requirements of $3,200 for subsistence allowance.

2. Civilian personnel costs	
(a) Medical and aircraft personnel	98 400

Actual rotation/travel of 3 medical and 1 aircraft personnel against provision of 14 rotation travel resulted in savings of $98,400 under subsistence allowance ($38,700) and rotation/travel costs ($59,700).

(b) International and local staff	345 000

Savings of $582,900 under salaries of international and locally recruited staff due to vacancies ($464,900), mission subsistence allowance ($110,300), and official travel ($7,700) were partly offset by additional requirements of $237,900 for common staff costs due to higher actual requirements than originally estimated.

3. Premises/accommodation 111 400

Savings under this heading resulted from lower construction and renovation costs ($14,800), rental and maintenance ($91,000) and utilities ($5,600).

4. Acquisition, operation and maintenance of marine vessels 186 900

Savings of $189,000 under reimbursement for operation of marine vessels ($12,300) and fuel ($176,700) were partly offset by an additional requirement of $2,100 for insurance.

5. Rental, operation and maintenance of aircraft

(a) Fixed-wing 40 400

Savings of $40,400 under this heading resulted from lower actual expenditure for aviation fuel ($10,500) and ground handling charges ($29,900).

(b) Helicopter 275 500

Savings of $378,400 under reimbursement for operation of helicopter ($352,100), ground handling charges ($22,300) and insurance ($4,000) were partly offset by additional requirements of $102,900 for aviation fuel.

6. Purchase of transportation equipment 134 000

Savings of $148,800 under vehicle spare parts ($28,300), petrol, oil and lubricants ($96,000) and vehicle maintenance equipment and commercial repairs ($24,500) were partly offset by additional requirements of $14,800 for insurance.

7. Communications (5 900)

Additional requirement of $42,000 for telephone, telex, facsimile, pouch, postage and box rental, was partly offset by savings of $36,100 from communications equipment and spares ($25,600), maintenance and workshop equipment ($6,600), and electrical supplies ($3,900).

8. Purchase of other equipment (29 400)

Savings of $9,800 under spare parts and maintenance of other equipment were offset by additional requirements of $39,200 for office furniture and equipment ($23,800) and other equipment ($15,400).

9. Supplies and services 182 800

Savings of $184,800 under contractual services ($31,100), medical services and examinations ($15,100), miscellaneous claims and adjustments ($3,700), miscellaneous supplies ($8,000), medical supplies and equipment ($35,800), stationery and office supplies ($4,700), subscriptions ($1,800), uniforms, clothing and accoutrement ($24,700), and quartermaster and general stores ($59,900) were partly offset by additional requirements of $2,000 for official hospitality ($800) and miscellaneous services ($1,200).

10. Freight and cartage (29 700)

Overexpenditures under this heading were due to higher actual expenses incurred than originally estimated.

11. Death and disability awards -

The amount allocated has been fully obligated to satisfy potential claims.

12. Support account for peace-keeping operations -

The amount authorized has been transferred to the support account for peace-keeping operations.

13. Integrated Management Information System -

The amount authorized has been transferred to the Integrated Management Information System.

14. Staff assessment 48 900

The savings under staff assessment are linked to the savings under civilian personnel costs indicated in item 2 (b) above.

15. Income from staff assessment (48 900)

This amount is derived from item 14 above.

ANNEX III

United Nations Observer Group in Central America

Performance report for the period from 7 May to 7 November 1991

Summary statement

(In thousands of United States dollars)

	Commitment authority	Projected expenditures	Projected savings/ (overruns)
1. Military personnel costs			
(a) Military observers			
Subsistence allowance	1 918.0	1 807.1	110.9
Rotation/travel costs	568.0	362.1	205.9
Clothing and equipment allowance	13.0	13.2	(0.2)
	2 499.0	2 182.4	316.6
(b) Other military personnel			
Standard troop costs reimbursement	198.0	215.4	(17.4)
Subsistence allowance	385.0	387.7	(2.7)
Rotation/travel costs	60.0	72.8	(12.8)
	643.0	675.9	(32.9)
2. Civilian personnel costs			
(a) Medical and aircraft personnel			
Subsistence allowance	170.4	169.9	0.5
Rotation/travel costs	59.4	19.9	39.5
Clothing and equipment allowance	1.2	1.2	-
	231.0	191.0	40.0

	Commitment authority	Projected expenditures	Projected savings/ (overruns)
(b) International and local staff			
International staff salaries	1 492.5	1 229.7	262.8
Locally recruited staff salaries	274.8	277.9	(3.1)
Common staff costs	817.2	981.1	(163.9)
Mission subsistence allowance	721.9	641.2	80.7
Representation allowance	0.6	0.6	-
Official travel	20.0	12.5	7.5
	3 327.0	3 143.0	184.0
3. Premises/accommodation			
Rental and maintenance	239.0	199.2	39.8
Utilities	19.0	50.0	(31.0)
	258.0	249.2	8.8
4. Maintenance of marine vessels			
Reimbursement for operation	576.0	576.0	-
Fuel	140.0	122.3	17.7
Insurance	9.0	9.2	(0.2)
Repair/overhaul costs	110.0	129.0	(19.0)
	835.0	836.5	(1.5)
5. Rental, operation and maintenance of aircraft			
(a) Fixed-wing			
Reimbursement for operation	410.0	153.8	256.2
Fuel	218.0	88.7	129.3
Ground handling charges	94.0	22.6	71.4
	722.0	265.1	456.9

	Commitment authority	Projected expenditures	Projected savings/ (overruns)
(b) Helicopter			
Reimbursement for operation	3 798.0	4 601.5	(803.5)
Fuel	276.0	271.7	4.3
Ground handling charges	5.0	9.5	(4.5)
Insurance	4.0	-	4.0
	4 083.0	4 882.7	(799.7)
6. Purchase of transportation equipment			
Vehicle spare parts	128.0	198.6	(70.6)
Petrol, oil and lubricants	109.0	94.9	14.1
Vehicle maintenance equipment and commercial repairs	5.0	0.3	4.7
Vehicle insurance	12.0	23.9	(11.9)
	254.0	317.7	(63.7)
7. Communications			
Communications equipment and spares	90.0	68.9	21.1
Maintenance and workshop equipment	2.0	-	2.0
Electrical supplies	10.0	5.3	4.7
Telephone, telex, facsimile, pouch, postage and box rentals	200.0	141.7	58.3
	302.0	215.9	86.1
8. Purchase of other equipment			
Space parts and maintenance of other equipment	30.0	33.3	(3.3)
Office furniture and equipment	7.0	5.8	1.2
Other equipment	8.0	13.3	(5.3)
	45.0	52.4	(7.4)

	Commitment authority	Projected expenditures	Projected savings/ (overruns)
9. Supplies and services			
Official hospitality	3.0	3.0	-
Contractual services	35.0	40.6	(5.6)
Medical services, examinations	25.0	15.1	9.9
Miscellaneous claims and adjustments	5.0	-	5.0
Medical supplies and equipment	12.0	10.1	1.9
Stationery and office supplies	50.0	53.7	(3.7)
Subscriptions	6.0	14.7	(8.7)
Miscellaneous services	10.0	11.3	(1.3)
Uniform, clothing and accoutrement	6.0	19.7	(13.7)
Quartermaster and general stores	38.0	15.3	22.7
	190.0	183.5	6.5
10. Freight and cartage	40.0	37.2	2.8
11. Death and disability awards	100.0	100.0	-
12. Support account for peace-keeping operations	282.8	282.8	-
13. Integrated Management Information Service	87.0	87.0	-
14. Staff assessment	501.6	486.3	15.3
Total, lines 1-14	14 400.4	14 188.6	211.8
15. Income from staff assessment	(501.6)	(486.3)	(15.3)
Net expenditure	13 898.8	13 702.3	196.5

ANNEX IV

United Nations Observer Group in Central America

Supplementary information on the performance report for the period from 7 May to 7 November 1991

	Projected savings/ (overruns) $
1. Military personnel costs	
(a) Military observers	316 600

The projected savings of $316,800 under subsistence allowance ($110,900) and rotation/travel costs ($205,900) are due to the rotation of a lower actual number of observers during the period under review and are partly offset by an additional requirement of $200 for clothing and equipment allowance.

(b) Other military personnel	(32 900)

The increase in the number of naval officers from 29 to 32 and the increase in the standard rates of reimbursement for troops effective 1 July 1991 resulted in an overexpenditure of $32,900 under standard troop costs reimbursement ($17,400), subsistence allowance ($2,700) and rotation/travel costs ($12,800).

2. Civilian personnel costs	
(a) Medical and aircraft personnel	40 000

Projected savings of $40,000 under this heading are due to lower requirements for subsistence allowance ($500) and rotation/travel ($39,500).

(b) International and local staff	184 000

Projected savings due to vacancies of $351,000 under international staff salaries ($262,800), mission subsistence allowance ($80,700) and official travel ($7,500) were partly offset by additional requirements of $167,000 under locally recruited staff salaries ($3,100) and common staff costs ($163,900).

3. Premises/accommodation 8 800

Savings of $39,800 under rental and maintenance of premises due to reimbursement of office accommodation costs from two governments were partly offset by additional requirements of $31,000 for utilities.

4. Acquisition, operation and maintenance of marine vessels (1 500)

The projected savings of $17,700 under fuel due to reduced consumption were offset by an additional requirement of $19,200 under repair/overhaul costs ($19,000) and insurance ($200).

5. Rental, operation and maintenance of aircraft

(a) Fixed-wing 456 900

Projected savings of $456,900 under this heading resulted from lower actual monthly rental cost ($256,200), fuel consumption ($129,300) and ground handling charges ($71,400).

(b) Helicopter (799 700)

Additional requirements of $808,000 for reimbursement for operation ($803,500) and ground handling charges ($4,500) were partly offset by savings of $8,300 under fuel ($4,300) and insurance ($4,000).

6. Purchase of transportation equipment (63 700)

Additional requirements of $82,500 due to higher than originally estimated requirements for vehicle spare parts ($70,600) and insurance ($11,900) were partly offset by projected savings of $18,800 under petrol, oil and lubricants ($14,100) and vehicle maintenance equipment and commercial repairs ($4,700).

7. Communications 86 100

Savings of $86,100 under this heading are due to lower than originally anticipated expenditure for communications equipment and spares ($21,100), maintenance and workshop equipment ($2,000), electrical supplies ($4,700) and telephone, telex, facsimile, pouch, postage and box rentals ($58,300).

8. Purchase of other equipment (7 400)

Projected overexpenditure of $8,600 under spare parts and maintenance of other equipment ($3,000) and other equipment ($5,300) were partly offset by savings of $4,200 under office furniture and equipment.

9. Supplies and services 6 500

Projected savings of $39,500 anticipated under medical services, examinations ($9,900), miscellaneous claims and adjustments ($5,000), medical supplies and equipment ($1,900) and quartermaster and general stores ($22,700) were partly offset by additional requirements of $33,000 for contractual services ($5,600), stationery and office supplies ($3,700), subscriptions ($8,700), miscellaneous services ($1,300) and uniform, clothing and accoutrement ($13,700).

10. Freight and cartage 2 800

The savings projected under this heading are due to lower actual expenses incurred than originally estimated.

11. Death and disability awards -

The amount allocated has been fully obligated to satisfy potential claims.

12. Support account for peace-keeping operations -

The amount authorized has been transferred to the support account for peace-keeping operations.

13. Integrated Management Information System -

The amount authorized has been transferred to the Integrated Management Information System account.

14. Staff assessment 15 300

The savings under staff assessment are linked to the savings under civilian personnel costs indicated in item 2 (b) above.

15. Income from staff assessment (15 300)

This amount is derived from item 14 above.

ANNEX V

United Nations Observer Group in Central America

Distribution of civilian and military personnel and of transportation equipment by geographical location as at 1 October 1991

	Costa Rica	El Salvador	Guatemala	Honduras	Nicaragua	Total
A. Civilian and military personnel						
1. Civilian staff						
Command Group	-	-	-	7	-	7
Military Headquarters	-	-	-	5	-	5
Liaison Office	8	7	9	2	11	37
Office of the Chief Admin. Officer	-	-	-	5	-	5
Personnel Section	-	-	-	3	-	3
Finance Section	-	-	-	11	-	11
General Services Section	-	-	-	15	-	15
Procurement Section	-	-	-	10	-	10
Transport Section	-	-	-	13	-	13
Communication Section	-	-	-	20	-	20
Language services	-	-	-	4	-	4
Subtotal	8	7	9	95	11	130
2. Military observers	9	9	22	58	34	132
3. Naval personnel	-	-	-	32	-	32
4. Medical personnel	-	-	1	5	2	8
5. Aircraft personnel	-	-	-	4	-	4
Total civilian and military personnel	17	16	32	194	47	306
B. Transportation equipment						
1. Sedan	2	2	3	30	3	40
2. 4 x 4	7	8	17	44	27	103
3. Light truck	1	-	1	14	1	17
4. Bus	1	1	2	10	2	16
Total	11	11	23	98	33	176

ANNEX VI

United Nations Observer Group in Central America

Cost estimates for the period from 7 November 1991 to 30 April 1992 and for the 12-month period beginning 1 May 1992

Summary statement

(In thousands of United States dollars)

	7 November 1991 to 30 April 1992 Cost estimate	1 May 1992 to 30 April 1993 Cost estimate
1. Military personnel costs		
(a) Military observers		
Subsistence allowance	1 682.8	3 514.4
Rotation/travel costs	340.4	607.2
Clothing and equipment allowance	13.0	26.0
	2 036.2	4 147.6
(b) Other military personnel		
Standard troop costs reimbursement	207.2	432.4
Subsistence allowance	399.9	841.4
Rotation/travel costs	80.0	160.0
	687.1	1 433.8
2. Civilian personnel costs		
(a) Medical and aircraft personnel		
Subsistence allowance	117.4	210.6
Rotation/travel costs	36.8	40.0
Clothing and equipment allowance	0.8	1.6
	155.0	252.2

	7 November 1991 to 30 April 1992 Cost estimate	1 May 1992 to 30 April 1993 Cost estimate
(b) International and local staff		
International staff salaries	1 362.2	2 840.5
Locally recruited staff salaries	280.2	584.8
Common staff costs	1 125.0	2 346.8
Mission subsistence allowance	671.6	1 418.6
Representation allowance	0.6	1.2
Official travel	15.0	30.0
	3 454.6	7 221.9
3. Premises/accommodation		
Rental and maintenance	190.9	384.4
Utilities	30.0	62.6
	220.9	447.0
4. Maintenance of marine vessels		
Reimbursement for operation	552.0	1 152.0
Fuel	111.7	233.1
Insurance	9.2	20.3
Repairs/overhaul costs	-	129.0
	672.9	1 534.4
5. Rental, operation and maintenance of aircraft		
(a) Fixed-wing		
Reimbursement for operation	614.2	1 242.6
Fuel	85.0	177.5
Ground handling charges	21.0	45.0
	720.2	1 465.1
(b) Helicopter		
Reimbursement for operation	3 392.5	7 080.0
Fuel	214.2	450.0
Ground handling charges	9.0	20.0
	3 615.7	7 550.0

	7 November 1991 to 30 April 1992 Cost estimate	1 May 1992 to 30 April 1993 Cost estimate
6. Purchase of transportation equipment		
Vehicle spare parts	160.0	335.0
Petrol, oil and lubricants	90.9	206.7
Vehicle maintenance equipment and commercial repairs	1.0	2.0
Vehicle insurance	40.0	80.0
	291.9	623.7
7. Communications		
Communications equipment and spares	30.0	50.0
Maintenance and workshop equipment	2.0	5.0
Electrical supplies	10.0	18.0
Telephone, telex, facsimile, pouch postage and box rentals	135.8	311.8
	177.8	384.8
8. Purchase of other equipment		
Spare parts and maintenance of other equipment	20.0	40.0
Office furniture and equipment	2.0	10.0
Other equipment	5.0	10.0
	27.0	60.0
9. Supplies and services		
External audit	9.4	12.2
Official hospitality	3.0	6.0
Contractual services	35.0	84.3
Medical services, examinations	20.0	25.0
Miscellaneous claims and adjustments	2.0	5.0
Medical supplies and equipment	10.0	20.0
Stationery and office supplies	50.0	128.3
Subscriptions	6.0	13.2
Miscellaneous services	5.0	12.0
Uniform, clothing and accoutrement	5.0	10.0
Quartermaster and general stores	25.0	50.0
Public information campaign	25.0	-
	195.4	366.0

	7 November 1991 to 30 April 1992 Cost estimate	1 May 1992 to 30 April 1993 Cost estimate
10. Freight and cartage	25.0	60.0
11. Death and disability awards	50.0	100.0
12. Support account for peace-keeping operations	293.7	613.9
13. Integrated Management Information Service	50.0	100.0
14. Staff assessment	408.7	852.0
Total, lines 1-14	13 082.1	27 212.4
15. Income from staff assessment	(408.7)	(852.0)
Net expenditure	12 673.4	27 360.4

ANNEX VII

United Nations Observer Group in Central America

Supplementary information on the cost estimates for the period from 7 November 1991 to 30 April 1992

1. Military personnel costs

1 (a) Military observers

1 (a)(i) Subsistence allowance

	United States dollars
7 November 1990-7 May 1991 expenditure	2 267 700
7 May-7 November 1991 revised apportionment	1 807 100
7 November 1991-30 April 1992 estimate	1 682 800

1. The estimates provide for subsistence allowance for 130 military observers for the period from 7 November 1991 to 30 April 1992 (175 days). During the period it is estimated that there will be rotation of 74 military observers.

2. The subsistence rates utilized throughout these cost estimates are as follows:

Countries	During first thirty days	Beginning thirty-first day	Distribution of observers	Rotation of observers
	(United States dollars)			
Costa Rica	125	70	9	5
El Salvador	63	60	9	5
Guatemala	90	64	21	12
Honduras	98	65	56	31
Nicaragua	115	87	35	21

1 (a)(ii) Rotation/travel costs

	United States dollars
7 November 1990-7 May 1991 expenditure	375 400
7 May-7 November 1991 revised apportionment	362 100
7 November 1991-30 April 1992 estimate	340 400

3. Provision is made for 74 round trip rotation travel via commercial flights. An average of $2,300 per person has been used for each one way trip to Tegucigalpa, Honduras, by commercial air, including 100 kgs. of unaccompanied baggage.

1 (a)(iii) Clothing and equipment allowance

	United States dollars
7 November 1990-7 May 1991 expenditure	15 600
7 May-7 November 1991 revised apportionment	13 200
7 November 1991-30 April 1992 estimate	13 000

4. Provision is made for the clothing and equipment allowance for 130 military observers at the established rate of $200 per observer per annum.

1 (b) Other military personnel

1 (b)(i) Standard troop costs reimbursement

	United States dollars
7 November 1990-7 May 1991 expenditure	354 800
7 May-7 November 1991 revised apportionment	215 400
7 November 1991-30 April 1992 estimate	207 200

5. The estimate is based on established standard rates of reimbursement of $988 per person per month (pppm) for basic pay, $291 pppm for specialists (25 per cent of troop strength) and $65 pppm for usage factor in respect of personal gear and equipment. It provides reimbursement for 32 navy personnel for the period.

1 (b)(ii) Subsistence allowance

	United States dollars
7 November 1990-7 May 1991 expenditure	697 400
7 May-7 November 1991 revised apportionment	387 700
7 November 1991-30 April 1992 estimate	399 900

6. The estimates provide for subsistence allowance for 32 navy personnel for the period from 7 November 1991 to 30 April 1992.

1 (b)(iii) Rotation/travel costs

	United States dollars
7 November 1990-7 May 1991 expenditure	129 700
7 May-7 November 1991 revised apportionment	72 800
7 November 1991-30 April 1992 estimate	80 000

7. Provision is made for 32 round trip rotation travel of the naval personnel at an average cost of $2,500 via combination of commercial and chartered military flights.

2. Civilian personnel costs

2 (a) Medical and aircraft personnel

2 (a)(i) Subsistence allowance

	United States dollars
7 November 1990-7 May 1991 expenditure	148 000
7 May-7 November 1991 revised apportionment	169 900
7 November 1991-30 April 1992 estimate	117 400

8. The estimate provides for subsistence allowance of 4 fixed-wing aircraft crew for the period 7 November to 10 December 1991 and of 8 medical personnel for the period 7 to 30 November 1991, at which time the medical personnel are due to be replaced. It also provides for the subsistence allowance of 8 replacement medical personnel for the period 23 November 1991 to 30 April 1992, including an overlap period of one week. The aircraft crew will not be replaced.

2 (a)(ii) Rotation/travel costs

	United States dollars
7 November 1990-7 May 1991 expenditure	4 300
7 May-7 November 1991 revised apportionment	19 900
7 November 1991-30 April 1992 estimate	36 800

9. Provision is made for 12 one-way repatriation travel of medical and fixed-wing aircraft personnel at an average cost of $1,400 for each trip, inclusive of 100 kg unaccompanied baggage via combination of commercial and chartered flights and 8 one-way travel of 8 emplacement medical personnel at $2,500 each way, inclusive of 100 kg unaccompanied baggage via commercial flights.

2 (a)(iii) Clothing and equipment allowance

	United States dollars
7 November 1990-7 May 1991 expenditure	1 400
7 May-7 November 1991 revised apportionment	1 200
7 November 1991-30 April 1992 estimate	800

10. Provision is made for the clothing and equipment allowance for 8 medical personnel at the established rate of $200 per person per annum.

2 (b) International and local staff

	United States dollars
7 November 1990-7 May 1991 expenditure	3 697 600
7 May-7 November 1991 revised apportionment	3 143 000
7 November 1991-30 April 1992 estimate	3 454 600

11. The staffing table of ONUCA is set out in annex X and reflects no change from the current level of 56 international and 86 locally recruited posts. A breakdown of the estimate for salaries and related costs of staff is indicated in the table below and provides a comparison with cost levels of the previous two mandate periods.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/05/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
International staff salaries	1 335 800	1 229 700	1 362 200
Locally recruited staff salaries	261 700	272 900	280 200
Common staff costs	1 198 300	981 100	1 125 000
Mission subsistence allowance	883 900	641 200	671 600
Representation allowance	600	600	600
Official travel	17 300	12 500	15 000
Total	3 697 600	3 143 000	3 454 600

International and local staff salaries $1 642 400

12. This estimate provides $1,362,200 for salaries of international staff and $280,200 for local staff, including overtime and night differential. The calculations for international staff are based on standard costs and for locally recruited staff on the average salary scale (mid-point of each level) as shown in annex XI.

Common staff costs $1 125 000

13. Common staff costs include estimates for dependency, personal transition and mobility and hardship allowances; for contribution to the United Nations Joint Staff Pension Fund and the medical insurance plan; home leave, family visit and education grant travel; education, repatriation and assignment grants; rental subsidy and income tax reimbursement.

Mission subsistence allowance $671 600

14. The estimate provides for the mission subsistence allowance for 56 international staff members for the period, in accordance with their place of assignment and applicable rates.

Official travel $15 000

15. This estimate relates to travel of staff on official business and provides for the cost of travel of the Chief Military Observer to New York and travel of staff within the mission area.

3. Premises/accommodation

	United States dollars
7 November 1990-7 May 1991 expenditure	331 600
7 May-7 November 1991 revised apportionment	249 200
7 November 1991-30 April 1992 estimate	220 900

16. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/5/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
Acquisition, construction and renovation	95 200	-	-
Rental and maintenance	217 000	199 200	190 900
Utilities	19 400	50 000	30 000
Total	331 600	249 200	220 900

Rental and maintenance $190 900

17. Estimates under this heading provide for the total rental charges of $162,200 for ONUCA's Headquarters in Tegucigalpa, Honduras, and one liaison office each in Managua (Nicaragua), San Salvador (El Salvador) and Guatemala City (Guatemala). In addition, the estimates provide for one verification centre (San Lorenzo), four operational patrol posts (La Guarita, Marcala, Choluteca and Danli) in Honduras; two operational patrol posts (Esquipulas and Jutiapa) in Guatemala; two verification centres (Chinandega and Esteli) and two operational patrol posts in Nicaragua. It also includes rental of repeater sites for communication, in Honduras, Costa Rica, Guatemala and Nicaragua; aeroclub building in Toncontin Airport for air operations as well as a hangar for the fixed-wing aircrafts in Honduras. Included also is an amount of $28,700 for minor alterations and repairs to the verification centres and operational patrol posts located in Guatemala, Honduras and Nicaragua ($20,000); and maintenance supplies and maintenance services ($8,700).

Utilities $30 000

18. Estimates cover electricity and water for all locations indicated in paragraph 17 above.

4. Acquisition, operation and maintenance of marine vessels

	United States dollars
7 November 1990-7 May 1991 expenditure	676 100
7 May-7 November 1991 revised apportionment	836 500
7 November 1991-30 April 1992 estimate	672 900

19. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91	Revised apportionment 7/5/91 to 7/11/91	Estimate 7/11/91 to 30/4/92
	$	$	$
Reimbursement for operations	563 700	576 000	552 000
Fuel	103 300	122 300	111 700
Insurance	9 100	9 200	9 200
Repairs/overhaul costs	-	129 000	-
Total	676 100	836 500	672 900

Reimbursement for operations $552 000

20. Provision is made for reimbursement of four fast patrol boats provided by a Member State to ONUCA at an agreed rental cost of $24,000 per boat per month for a period of 5 months and 23 days.

Fuel $111 700

21. Provision is made for the consumption of 13,000 gallons of diesel fuel per month for the operation of the four fast patrol boats at a cost of $1.30 per gallon, for a total cost of $97,200. Provision of $14,500 is also made for oil and lubricants required for the maintenance of the four patrol boats.

Insurance $9 200

22. Provision is made for third-party insurance coverage of the four fast patrol boats.

5. Rental, operation and maintenance of aircraft

5 (a) Fixed-wing

	United States dollars
7 November 1990-7 May 1991 expenditure	139 600
7 May-7 November 1991 revised apportionment	265 100
7 November 1991-30 April 1992 estimate	720 200

23. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/5/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
Rental of aircraft	-	153 800	614 200
Fuel	94 500	88 700	85 000
Ground handling charges	45 100	22 600	21 000
Total	139 600	265 100	720 200

Rental of aircraft $614 200

24. Provision is made for the continued rental of one Cessna 404 aircraft at a monthly rate of $28,550 per month. Provision is also made for rental of one twin otter aircraft beginning 1 December 1991 to replace the Dornier aircraft provided by the Government of Germany as voluntary contribution in kind, at a monthly rate of $90,000 per month.

Fuel $85 000

25. Provision is made for the monthly consumption of 8,350 gallons of aviation fuel for the operation of the two fixed-wing aircraft at an average cost of $1.77 per gallon.

Ground handling charges $21 000

26. The estimate provides for estimated requirement for ground handling and landing fee during the mandate period.

5 (b) Helicopter operations

	United States dollars
7 November 1990-7 May 1991 expenditure	6 369 500
7 May-7 November 1991 revised apportionment	4 882 700
7 November 1991-30 April 1992 estimate	3 651 700

27. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/5/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
Rental of helicopter	5 995 900	4 601 500	3 392 500
Fuel	368 900	271 700	214 200
Ground handling charges	4 700	9 500	9 000
Total	6 369 500	4 882 700	3 651 700

Rental of helicopter $3 392 500

28. The estimate provides for the continued commercial hiring of four Bell 212 helicopters at an average monthly cost of $147,500 each inclusive of insurance coverage, 60 flying hours each per month and daily subsistence allowance for the pilot and crew.

Fuel $214 200

29. Provision is made for the monthly consumption of 21,600 gallons of aviation fuel for the operation of the four commercially hired helicopters, at an average cost of $1.50 per gallon, for a total of $186,300. Provision of $27,900 is also made for oil and lubricants required for their maintenance.

Ground handling charges $9 000

30. The estimate provides for estimated requirement for ground handling and landing fee during the mandate period.

6. Purchase of transportation equipment

	United States dollars
7 November 1990-7 May 1991 expenditure	307 000
7 May-7 November 1991 revised apportionment	317 700
7 November 1991-30 April 1992 estimate	291 900

31. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91	Revised apportionment 7/5/91 to 7/11/91	Estimate 7/11/91 to 30/4/92
	$	$	$
Vehicle spare parts	156 700	198 600	160 000
Petrol, oil and lubricants	124 000	94 900	90 900
Vehicle maintenance equipment and commercial repairs	500	300	1 000
Insurance	25 800	23 900	40 000
Total	307 000	317 700	291 900

Vehicle spare parts $160 000

32. Requirements under this heading cover the cost of spare parts for the maintenance of vehicles, including tires, tubes and batteries.

Petrol, oil and lubricants $90 900

33. Provision is made for the purchase of gasoline, motor oil and other petroleum products for use in the operation of motor vehicles. The estimate under this heading is based on the same level of expenditures during the prior period.

Vehicle maintenance equipment and commercial repairs $1 000

34. Provision is made under this heading for the replacement of worn out tools and equipment used in the workshops.

Insurance $40 000

35. This estimate provides for the cost of third-party liability insurance carried by the Group to cover its fleet of motor vehicles.

7. Communications

United States dollars

7 November 1990-7 May 1991 expenditure	438 900
7 May-7 November 1991 revised apportionment	215 900
7 November 1991-30 April 1992 estimate	177 800

36. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/5/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
Communications equipment, spares and repairs	174 400	68 900	30 000
Maintenance and workshop equipment	1 400	-	2 000
Electrical supplies	21 100	5 300	10 000
Telephone, telex, facsimile, pouch, postage and box rental	242 000	141 700	135 800
Total	438 900	215 900	177 800

Communications equipment, spares and repairs $30 000

37. This estimate covers the purchase of supplies for the maintenance and operation of ONUCA's communication system, which is located in the five Central American countries.

Maintenance and workshop equipment $2 000

38. This estimate provides for replacement of worn out tools and sundry special items for use in the various communication units.

Electrical supplies $10 000

39. This estimate provides for electrical materials for maintenance and repair of ONUCA's electrical installations located in the five countries of operation.

Telephone, telex, facsimile, pouch, postage and box rental $135 800

40. Provision is made for the hire of satellite transponder, commercial communication, pouch charges, local and long distance telephone calls and telex, postage and post office box rental based on the same level of expenditures during the prior period.

8. Purchase of other equipment

	United States dollars
7 November 1990-7 May 1991 expenditure	80 400
7 May-7 November 1991 revised apportionment	52 400
7 November 1991-30 April 1992 estimate	27 000

41. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91 $	Revised apportionment 7/5/91 to 7/11/91 $	Estimate 7/11/91 to 30/4/92 $
Spare parts and maintenance of other equipment	18 200	33 300	20 000
Office furniture and equipment	38 800	5 800	2 000
Other equipment	23 400	13 300	5 000
Total	80 400	52 400	27 000

Spare parts and maintenance of other equipment $20 000

42. This estimate provides for spare parts and maintenance of office machines, including electronic data processing equipment, VCRs, camcorders, photocopy machines and other appliances.

Office furniture and equipment $2 000

43. Provision is made for the replacement of worn out furniture and equipment that cannot be repaired.

Other equipment $5 000

44. Provision is made for the replacement of other equipment that is worn out and cannot be repaired.

9. Supplies and services

United States dollars

7 November 1990-7 May 1991 expenditure	216 200
7 May-7 November 1991 revised apportionment	183 500
7 November 1991-30 April 1992 estimate	195 400

45. The table below provides a comparison with cost levels of the previous two mandate periods against the current requirements.

	Expenditure 7/11/90 to 7/5/91	Revised apportionment 7/5/91 to 7/11/91	Estimate 7/11/91 to 30/4/92
	$	$	$
External audit	6 000	-	9 400
Official hospitality	3 800	3 000	3 000
Contractual services	48 900	40 600	35 000
Medical services and examinations	14 900	15 100	20 000
Miscellaneous claims and adjustments	1 300	-	2 000
Medical supplies and equipment	13 200	10 100	10 000
Stationery and office supplies	70 300	53 700	50 000
Subscriptions	6 200	14 700	6 000
Miscellaneous services	16 200	11 300	5 000
Uniform, clothing and accoutrement	5 300	19 700	5 000
Quartermaster and general stores	30 100	15 300	25 000
Public information campaign	-	-	25 000
Total	216 200	183 500	195 400

External audit $9 400

46. This estimate covers the cost of external audit for the mission.

Official hospitality $3 000

47. Provision is made for limited hospitality to local dignitaries in the context of good will in the official interest of the mission.

Contractual services $35 000

48. Provision is made under this heading to cover security services for all liaison offices and ONUCA headquarters ($29,000) and other miscellaneous contractual services ($6,000).

Medical services and examinations $20 000

49. Provision is made for medical services and exit medical examinations for all military personnel.

Miscellaneous claims and adjustments $2 000

50. Provision is made for the satisfaction of miscellaneous claims and adjustments arising from the day-to-day operation of the mission.

Medical supplies and equipment $10 000

51. Provision is made for the purchase of medical supplies consisting of medicines, laboratory supplies and surgical and dressing material, based on the same level of expenditures during the prior period.

Stationery and office supplies $50 000

52. This estimate covers the cost of a wide range of supplies used in all offices throughout the mission, including the cost of reproduction supplies and the printing of forms.

Subscriptions $6 000

53. This estimate covers the cost of subscriptions to newspaper and periodicals.

Miscellaneous services $5 000

54. Included under this heading are provisions for legal fees, bank charges and other miscellaneous services not provided for elsewhere.

Uniform, clothing and accoutrement $5 000

55. Provision is made for United Nations clothing provided to personnel and retained on rotation.

Quartermaster and general stores $25 000

56. This estimate provides for miscellaneous supplies not provided for elsewhere.

Public Information $25 000

57. Provision is made for a one-month low-key information campaign on the mission and objectives of ONUCA in the five Central American countries via commercial radio.

10. Freight and cartage

	United States dollars
7 November 1990-7 May 1991 expenditure	69 700
7 May-7 November 1991 revised apportionment	37 200
7 November 1991-30 April 1992 estimate	25 000

58. This estimate provides for the cost of shipping, handling and forwarding charges to and from the mission area that has not been provided for elsewhere.

11. Death and disability

	United States dollars
7 November 1990-7 May 1991 expenditure	150 000
7 May-7 November 1991 revised apportionment	100 000
7 November 1991-30 April 1992 estimate	50 000

59. This estimate provides for the reimbursement to Governments for payments made by them under national legislation and/or regulations for death, injury and disability or illness of military personnel, attributable to service with ONUCA and takes into consideration amounts previously obligated.

12. Support account for peace-keeping operations

	United States dollars
7 November 1990-7 May 1991 expenditure	343 600
7 May-7 November 1991 revised apportionment	282 800
7 November 1991-30 April 1992 estimate	293 700

60. In accordance with the new methodology for the funding of posts authorized in support of peace-keeping operations, provision is made hereunder based on 8.5 per cent of the total cost of $3,454,600 for salaries, common staff costs and travel of the civilian staff member in the mission area as indicated in item 2(b) above.

13. Integrated Management Information System

	United States dollars
7 November 1990-7 May 1991 expenditure	88 000
7 May-7 November 1991 revised apportionment	87 000
7 November 1991-30 April 1992 estimate	50 000

61. Provision is made for a proportional share of the 1992 financing of the Integrated Management Information System (IMIS).

14. Staff assessment

	United States dollars
7 November 1990-7 May 1991 expenditure	542 700
7 May-7 November 1991 revised apportionment	486 300
7 November 1991-30 April 1992 estimate	408 700

62. Staff costs have been shown on a net basis under the budget line item 2(b) entitled "International and local staff". Accordingly, the estimate under this heading represents the difference between gross and net emoluments, that is, the amount of staff assessment to which United Nations staff members are subject, in accordance with the Staff Regulations of the United Nations.

15. Income from staff assessment

	United States dollars
7 November 1990-7 May 1991 expenditure	542 700
7 May-7 November 1991 revised apportionment	486 300
7 November 1991-30 April 1992 estimate	408 700

63. The salaries and related emoluments from United Nations staff members are subject to staff assessment in accordance with United Nations staff regulation 3.3. All revenue derived from staff assessment which is not disposed of by specific resolution of the General Assembly is credited to the Tax Equalization Fund established by the General Assembly in its resolution 973 A (X) of 15 December 1955. Member States are given credit in the Fund in proportion to their rates of contribution to the ONUCA budget. The staff assessment requirement provided for under expenditure budget line item 14 has been credited to this item as income from staff assessment.

ANNEX VIII

United Nations Observer Group in Central America

Supplementary information on the cost estimates for the 12-month period from 1 May 1992 to 30 April 1993

1. The cost estimate for the 12-month period beginning 1 May 1992 is based on the maintenance of ONUCA at the level of resources which will be available at the close of the current mandate period on 30 April 1992 and assumes that there will be no change in its responsibilities. It is anticipated that during the 12-month period the only exception in the resource requirements will be in respect of the maintenance of marine vessels, for which an amount of $129,000 is provided in the cost estimates for the scheduled yearly major overhaul of the four fast patrol boats provided by a Member State.

2. The estimate for the 12-month period is approximately 108 per cent greater than that for the 5 months and 23 days covered by the preceding mandate period.

ANNEX IX

United Nations Observer Group in Central America

A. Summary of resources made available and operating costs for mandate periods ending 7 November 1991, as at 30 November 1991

(In thousands of United States dollars rounded)

		Gross	Net
I.	Resources		
(a)	Appropriation 7 November 1989 to 7 May 1990	40 800.0	40 200.0
(b)	Voluntary contribution in kind	812.5	812.5
(c)	Appropriation 7 May to 7 November 1991	27 144.6	26 337.0
(d)	Voluntary contr bution in kind	750.5	750.5
(e)	Appropriation 7 November 1990 to 7 May 1991	19 410.2	18 818.6
(f)	Authorization 7 May to 7 November 1991	14 400.4	13 898.8
	Subtotal I	103 318.2	100 817.4
II.	Operating costs		
(a)	7 November 1989 to 7 May 1990 including enlarged mandate 10 April to 10 June 1990	26 506.8	26 121.6
(b)	Voluntary contribution in kind	812.5	812.5
(c)	7 May to 7 November 1990 including enlarged mandate 11 to 29 June 1990	23 649.8	23 068.2
(d)	Voluntary contribution in kind	750.5	750.5
(e)	7 November 1990 to 7 May 1991	17 445.2	16 902.5
(f)	7 May to 7 November 1991	14 350.8	13 866.8
	Subtotal II	83 515.6	81 522.1
	Total I less II	19 802.6	19 295.3

/...

		Gross	Net
III.	Credits to Member States		
	(a) 7 May to 7 November 1990	10 219.3	9 989.8
	(b) 7 November 1990 to 7 May 1991	1 718.0	1 718.0
	(c) 7 May to 7 November 1991	5 400.4	5 398.8
	Subtotal III	17 337.7	17 106.6
IV.	Unencumbered balance	2 464.9	2 188.7

B. Projected cash position for mandate periods ending 7 November 1991, as at 30 November 1991

(In thousands of United States dollars rounded)

I.	Income		
	(a) Assessed contributions received	74 071.6	
	(b) Interest income	1 700.9	
	Miscellaneous income	77.6	75 850.1
II.	Less net operating costs		
	(a) 7 Nov 89 to 7 May 90	26 121.6	
	(b) 7 May 90 to 7 Nov 90	23 068.2	
	(c) 7 Nov 90 to 7 May 91	16 902.5	
	(d) 7 May 91 to 7 Nov 91	13 866.8	79 959.1
III.	Projected cash deficit		(4 109.0)

ANNEX X

United Nations Observer Group in Central America

Staffing table

Grade	Number of posts
Professional category and above	
D-2	2
D-1	1
P-5	3
P-4	3
P-3	2
P-2	2
Subtotal	13
General Service and other categories	
General Service	5
Field Service	38
Local level	86
Subtotal	129
Total	142

ANNEX XI

Civilian staff and related costs of the United Nations Observer Group in Central America

(In thousands of United States dollars)

	No. of persons	Person-months	Annual standard costs			Estimated total costs		
			Salary	Common staff costs	Assessment	Salary	Common staff costs	Assessment
5.75 months								
D-2	2	11.5	90.9	37.1	38.2	87.1	35.6	36.6
D-1	1	5.8	85.4	34.8	34.6	41.3	16.8	16.7
P-5	3	17.3	78.6	32.1	30.7	113.3	46.3	44.3
P-4	3	17.3	68.0	27.8	24.8	98.0	40.1	35.8
P-3	2	11.5	56.1	22.9	18.4	53.8	21.9	17.6
P-2	2	11.5	46.1	18.8	13.1	44.2	18.0	12.6
General Service	5	28.8	30.9	11.9	10.6	73.4	28.6	25.4
Field Service	38	218.5	46.7	41.8	8.9	850.3	761.1	162.1
Subtotal	56					1 362.2	968.4	351.1
Local staff	86	494.5	6.8	3.8	1.4	280.2	156.6	57.7
Total	142					1 642.41	125.0	408.8